

Fond du Lac County, Wisconsin

FEDERAL AND STATE AWARDS REPORT

December 31, 2019



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Fond du Lac County, Wisconsin

DECEMBER 31, 2019

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FEDERAL AND STATE AWARDS



Independent auditors' report on compliance for each major federal and state program and on internal control over compliance; and report on the schedule of expenditures of federal awards and the schedule of expenditures of state awards required by the Uniform Guidance and the *State Single Audit Guidelines*

To the County Board
Fond du Lac County, Wisconsin

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM

We have audited Fond du Lac County, Wisconsin's (the "County's") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration that could have a direct and material effect on each of the County's major federal and state programs for the year ended December 31, 2019. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Fond du Lac County, Wisconsin's basic financial statements include the operations of the Fond du Lac County Housing Authority (the "Housing Authority"), a discretely presented component unit, which expended \$2,063,761 in federal awards which is not included in the Fond du Lac County, Wisconsin's schedule of expenditures of federal awards during the year ended December 31, 2019. Our audit, described below, did not include the operations of the Fond du Lac County Housing Authority because the Housing Authority is a discretely presented component unit who engaged other auditors to perform an audit of compliance.

MANAGEMENT'S RESPONSIBILITY

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration. Those standards, Uniform Guidance and the *State Single Audit Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

OPINION ON EACH MAJOR FEDERAL AND STATE PROGRAM

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2019.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and the *State Single Audit Guidelines*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and the *State Single Audit Guidelines*. Accordingly, this report is not suitable for any other purpose.

REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND THE SCHEDULE OF EXPENDITURES OF STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 30, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards and schedule of expenditures of state awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
September 30, 2020

Fond du Lac County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF AGRICULTURE								
Child Nutrition Cluster								
National School Lunch Program	10.555	Office of Justice Assistance	Unknown	\$ (1,413)	\$ 21,539	\$ -	\$ 20,126	\$ -
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154710	(105,639)	386,699	98,151	379,211	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154746	-	8,455	-	8,455	-
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WI Department of Health Services	154760	(11,059)	23,732	4,490	17,163	-
Total Special Supplemental Food Program for Women, Infants, and Children				(116,698)	418,886	102,641	404,829	-
SNAP Cluster								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI Department of Health Services	61	(21,368)	63,280	8,484	50,396	41,704
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI Department of Health Services	284	(625,211)	2,497,408	677,845	2,550,042	2,090,441
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	WI Department of Health Services	154661	(3,058)	15,981	3,401	16,324	-
Total SNAP Cluster				(649,637)	2,576,669	689,730	2,616,762	2,132,145
WIC Grants To States (WGS)	10.578	WI Department of Health Services	154740	-	102,000	-	102,000	-
Soil and Water Conservation	10.902	Great Lakes Commission	WS06-16-11	(886)	886	-	-	-
Total U.S. Department of Agriculture				(768,634)	3,119,980	792,371	3,143,717	2,132,145
U.S. DEPARTMENT OF INTERIOR								
Wisconsin Land Information Program/National Geospatial Program:								
Building the National Map	15.817	WI Department of Administration	Unknown	-	35,100	-	35,100	-
Total U.S. Department of Interior				-	35,100	-	35,100	-
U.S. DEPARTMENT OF JUSTICE								
Criminal Alien Assistance Program	16.606	Direct Program	N/A	(10,981)	26,889	-	15,908	-
Total U.S. Department of Justice				(10,981)	26,889	-	15,908	-
U.S. DEPARTMENT OF TRANSPORTATION								
Highway Planning and Construction Cluster								
Recreational Trails Program	20.219	WI Department of Natural Resources	RTP-897-17D	-	-	45,000	45,000	-
Recreational Trails Program	20.219	WI Department of Natural Resources	RTP-896-17D	(45,000)	45,000	-	-	-
Recreational Trails Program	20.219	WI Department of Natural Resources	RTP-895-17D	(39,865)	39,865	-	-	-
Total Highway Planning and Construction Cluster				(84,865)	84,865	45,000	45,000	-
Highway Safety Cluster								
State and Community Highway Safety Equipment Purchase Grant	20.600	WI Department of Transportation	Unknown	-	7,785	-	7,785	-
State and Community Highway Safety	20.600	WI Department of Transportation	3950958-25-15	(9,051)	84,980	5,454	81,383	-
Total Highway Safety Cluster				(9,051)	92,765	5,454	89,168	-
Interagency Hazardous Materials Public Sector Training and Planning Grant	20.703	WI Department of Military Affairs	11552	-	5,004	-	5,004	-
Total U.S. Department of Transportation				(93,916)	182,634	50,454	139,172	-
U.S. ENVIRONMENTAL PROTECTION AGENCY								
State Indoor Radon Grants	66.032	WI Department of Health Services	150321	(2,031)	12,181	1,569	11,719	-
Great Lakes Program	66.469	WI Department of Natural Resources	Unknown	-	37,365	-	37,365	-
Total U.S. Environmental Protection Agency				(2,031)	49,546	1,569	49,084	-

Fond du Lac County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF EDUCATION								
Special Education-Grants for Infants and Families	84.181	WI Department of Health Services	550	-	106,332	-	106,332	-
Total U.S. Department of Education				-	106,332	-	106,332	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	Greater Wisconsin Agency on Aging Resources	560510	-	6,922	-	6,922	-
Aging Cluster								
Special Programs for the Aging Title III, Part B Grants for Supportive Services Senior Centers	93.044	Greater Wisconsin Agency on Aging Resources	560340	-	94,396	-	94,396	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	Greater Wisconsin Agency on Aging Resources	560350	-	93,766	-	93,766	-
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	Greater Wisconsin Agency on Aging Resources	560360	-	69,107	-	69,107	-
Total Special Programs for the Aging Title III, Part C Nutrition Services				-	162,873	-	162,873	-
Nutrition Services Incentive Program	93.053	Greater Wisconsin Agency on Aging Resources	560422	-	33,132	-	33,132	-
Total Aging Cluster				-	290,401	-	290,401	-
National Family Caregiver Support, Title III, Part E	93.052	Greater Wisconsin Agency on Aging Resources	560520	(24,526)	49,713	21,409	46,596	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155015	(34,348)	71,740	30,223	67,615	-
Public Health Emergency Preparedness	93.069	WI Department of Health Services	155050	-	20,225	-	20,225	-
Total Public Health Emergency Preparedness				(34,348)	91,965	30,223	87,840	-
Environmental Public Health and Emergency Response	93.070	WI Department of Health Services	155078	-	105	3,970	4,075	-
Medicare Enrollment Assistance Program	93.071	Greater Wisconsin Agency on Aging Resources	560620	(6,638)	6,638	-	-	-
Immunization Cooperative Agreements	93.268	WI Department of Health Services	155020	-	20,695	-	20,695	-
State Health Insurance Assistance Program	93.324	Greater Wisconsin Agency on Aging Resources	560432	-	3,000	-	3,000	-
Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance	93.539	WI Department of Health Services	155020	(44)	44	-	-	-
Promoting Safe and Stable Families	93.556	WI Department of Children and Families	3306	(31,709)	76,036	4,862	49,189	-
TANF Cluster								
Temporary Assistance for Needy Families	93.558	WI Department of Health Services	561	-	46,235	-	46,235	-
Temporary Assistance for Needy Families	93.558	WI Department of Health Services	561	-	105,449	-	105,449	-
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families	3612A	(5,384)	13,044	-	7,660	-
Temporary Assistance for Needy Families	93.558	WI Department of Children and Families	3612B	-	37,117	8,941	46,058	-
Total TANF Cluster				(5,384)	201,845	8,941	205,402	-
Low Income Home Energy Assistance	93.568	WI Department of Administration	Unknown	(27,371)	128,954	13,939	115,522	115,522
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7332	-	13,430	1,631	15,061	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7477	(514,867)	1,138,320	281,372	904,825	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7482	2,757	(2,757)	-	-	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7506	(392)	1,672	475	1,755	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7560	-	5,511	-	5,511	-
Child Support Enforcement (Title IV-D)	93.563	WI Department of Children and Families	7617	-	211,502	-	211,502	-
Total Child Support Enforcement (Title IV-D)				(512,502)	1,367,678	283,478	1,138,654	-
CCDF Cluster								
Child Care and Development Block Grant	93.575	WI Department of Children and Families	831	-	16,976	-	16,976	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	840	(1,303)	9,618	3,359	11,674	-
Child Care and Development Block Grant	93.575	WI Department of Children and Families	852	(22,019)	155,417	25,183	158,581	-
Total CCDF Cluster				(23,322)	182,011	28,542	187,231	-
Grants to States for Access and Visitation Programs	93.597	WI Department of Children and Families	7332	(2,140)	2,140	-	-	-

Fond du Lac County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Adoption and Legal Guardianship Incentive Payments	93.603	WI Department of Children and Families	3394	(2,034)	3,355	56	1,377	-
Adoption and Legal Guardianship Incentive Payments	93.603	WI Department of Children and Families	3394A	(3,625)	18,352	9,185	23,912	-
Total Adoption and Legal Guardianship Incentive Payments				(5,659)	21,707	9,241	25,289	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3413	-	8,883	-	8,883	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3561	-	65,035	-	65,035	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	WI Department of Children and Families	3681	-	5,187	-	5,187	-
Total Stephanie Tubbs Jones Child Welfare Services Program				-	79,105	-	79,105	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3344B	(6,612)	17,126	-	10,514	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3396	(52)	634	-	582	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3413	-	15,929	-	15,929	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3554	(5,165)	27,203	7,556	29,594	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3561	-	729,875	-	729,875	-
Foster Care (Title IV-E)	93.658	WI Department of Children and Families	3681	-	58,213	-	58,213	-
Total Foster Care (Title IV-E)				(11,829)	848,980	7,556	844,707	-
Adoption Assistance	93.659	WI Department of Children and Families	3574	(5,407)	21,219	5,126	20,938	-
Social Services Block Grant	93.667	WI Department of Health Services	561	-	86,188	-	86,188	-
Social Services Block Grant	93.667	WI Department of Health Services	561	-	196,570	-	196,570	-
Total Social Services Block Grant				-	282,758	-	282,758	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	WI Department of Health Services	159220	(2,766)	2,766	-	-	-
Children's Health Insurance Program	93.767	WI Department of Health Services	284	(80,517)	325,631	88,746	333,860	273,687
Medicaid Cluster								
Medical Assistance Program-CLTS TPA	93.778	WI Department of Health Services	Unknown	-	1,486,066	-	1,486,066	-
Medical Assistance Program	93.778	WI Department of Health Services	62	(21,031)	62,978	8,447	50,394	41,700
Medical Assistance Program	93.778	WI Department of Health Services	284	(796,461)	3,221,079	877,854	3,302,472	2,707,259
Medical Assistance Program	93.778	WI Department of Health Services	878	(29,759)	29,759	48,578	48,578	-
Medical Assistance Program	93.778	WI Department of Health Services	881	-	-	3,500	3,500	-
Medical Assistance Program	93.778	WI Department of Health Services	159322	-	3,084	-	3,084	-
Medical Assistance Program	93.778	WI Department of Health Services	560081	(2,748)	8,874	1,434	7,560	-
Medical Assistance Program	93.778	WI Department of Health Services	560087	(66,561)	263,950	64,291	261,680	-
Medical Assistance Program	93.778	WI Department of Health Services	560097	(24,813)	112,126	42,931	130,244	-
Total Medicaid Cluster				(941,373)	5,187,916	1,047,035	5,293,578	2,748,959
SAMHSA State Targeted Response to Opioid Crisis	93.788	Dodge County HSHD	533141	(25,587)	53,577	-	27,990	-
SAMHSA State Targeted Response to Opioid Crisis	93.788	Dodge County HSHD	533257	-	20,028	7,964	27,992	-
				(25,587)	73,605	7,964	55,982	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	515	-	8,100	-	8,100	-
Block Grants for Community Mental Health Services	93.958	WI Department of Health Services	569	-	37,307	(6,009)	31,298	-
Total Block Grants for Community Mental Health Services				-	45,407	(6,009)	39,398	-

Fond du Lac County, Wisconsin

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/Federal Program Title	CFDA Number	Pass-Through Agency	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)								
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	515	-	1,314	-	1,314	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	545	-	95,197	-	95,197	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	546	-	18,192	233	18,425	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	570	-	39,921	-	39,921	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	WI Department of Health Services	533165	-	75,863	-	75,863	-
Total Block Grants for Prevention and Treatment of Substance Abuse				-	230,487	233	230,720	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.991	WI Department of Health Services	159220	-	8,361	-	8,361	-
Maternal and Child Health Services Block Grant to the States	93.994	WI Department of Health Services	159320	(4,723)	34,559	20,841	50,677	-
Total U.S. Department of Health and Human Services				(1,745,845)	9,590,648	1,576,097	9,420,900	3,138,168
U.S. DEPARTMENT OF HOMELAND SECURITY								
FEMA Federal Emergency Management Agency Funding	97.036	WI Emergency Management Agency	Unknown	(153,159)	158,605	9,063	14,509	-
Pre-Disaster Mitigation Planning Grant	97.039	WI Department of Military Affairs	Unknown	(6,600)	16,195	-	9,595	-
Emergency Management Performance Grants	97.042	WI Department of Military Affairs	Unknown	(33,148)	35,008	66,076	67,936	-
Total U.S. Department of Homeland Security				(192,907)	209,808	75,139	92,040	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				<u>\$ (2,814,314)</u>	<u>\$ 13,320,937</u>	<u>\$ 2,495,630</u>	<u>\$ 13,002,253</u>	<u>\$ 5,270,313</u>

The notes to the schedule of expenditures of federal awards are an integral part of this schedule.

Fond du Lac County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
DEPARTMENT OF AGRICULTURE, TRADE AND CONSUMER PROTECTION								
Soil and Waste Resource Management County Staff and Support	115.15	Direct Program	N/A	\$ (146,601)	\$ 146,601	\$ 143,463	\$ 143,463	\$ -
Land and Water Resource Management Plan Implementation Projects	115.40	Direct Program	N/A	(6,024)	61,383	3,016	58,375	-
Total Department of Agriculture, Trade and Consumer Protection				(152,625)	207,984	146,479	201,838	-
DEPARTMENT OF SAFETY AND PROFESSIONAL SERVICES								
Wisconsin Fund Private Sewage System	143.110	Direct Program	N/A	-	7,000	-	7,000	-
DEPARTMENT OF NATURAL RESOURCES								
Boating Enforcement Aids	370.550	Direct Program	N/A	(15,000)	16,939	15,000	16,939	-
Wildlife Damage Abatement and Claims Program	370.553	Direct Program	N/A	(7,480)	17,915	4,125	14,560	-
Recreational Aids - Snowmobile Trail and Area Aid	370.574 & 370.575	Direct Program	N/A	(87,136)	116,390	224,264	253,518	-
All-Terrain Vehicle (ATV) Program	370.576 & 370.577	Direct Program	N/A	(1,200)	2,400	-	1,200	-
Total Department of Natural Resources				(110,816)	153,644	243,389	286,217	-
DEPARTMENT OF TRANSPORTATION								
Elderly and Handicapped Transportation Aids	395.101	Direct Program	N/A	-	247,892	-	247,892	-
DEPARTMENT OF HEALTH SERVICES								
FPI Non-Fed	435.060	Direct Program	60	(42,399)	126,258	16,931	100,790	83,417
IMAA State Share	435.283	Direct Program	283	(18,137)	1,934,451	14,261	1,930,575	1,595,124
IMAA Federal Share	435.284	Direct Program	284	-	31,096	11,259	42,355	34,722
APS-Adult Protective Services	435.312	Direct Program	312	-	52,080	-	52,080	-
Children's COP	435.377	Direct Program	377	(52,001)	415,734	20,445	384,178	-
Enhanced IM Funding	435.468	Direct Program	468	(1,305,894)	2,323,995	276,250	1,294,351	1,068,894
Coordinated Services-County	435.515	Direct Program	515	-	50,586	-	50,586	-
Community Mental Health	435.516	Direct Program	516	(88,372)	326,191	40,767	278,586	-
Non-Resident - 997	435.531	Direct Program	531	(4,200)	4,200	-	-	-
Birth To Three Initiative	435.550	Direct Program	550	-	102,163	-	102,163	-
Basic County Allocation - DSS	435.561	Direct Program	561	-	495,769	-	495,769	-
Basic County Allocation - DCP	435.561	Direct Program	561	-	1,130,710	-	1,130,710	-
State/County Match-DSS	435.681	Direct Program	681	-	69,106	-	138,212	-
State/County Match	435.681	Direct Program	681	-	157,611	-	315,222	-
CLTS Waiver GPR	435.871	Direct Program	871	-	477,222	-	477,222	-
CLTS Grandfather GPR	435.874	Direct Program	874	-	70,938	-	70,938	-
CLTS Other CWA Admin GPR	435.877	Direct Program	877	-	-	48,578	48,578	-
CLTS Autism CWA Admin GPR	435.880	Direct Program	880	(3,068)	3,068	3,501	3,501	-
WIC Farmers Market	435.154720	Direct Program	154720	-	2,605	-	2,605	-
Comm Disease Control and Prevention	435.155800	Direct Program	155800	-	8,500	-	8,500	-
Cons Contracts CHHD LD	435.157720	Direct Program	157720	-	12,218	-	12,218	-
WH/FP RH 20.435 (1)(EV)	435.159322	Direct Program	159322	-	3,084	-	3,084	-
TPCP WI WINS	435.181004	Direct Program	181004	(6,351)	16,863	1,971	12,483	-
TPCP COMMUNITY INTRVNS	435.181010	Direct Program	181010	-	89,888	19,769	109,657	-
Aging & Disability Resource Center	435.560100	Direct Program	560100	(175,690)	607,924	165,803	598,037	-
Elderly Benefit Specialist County	435.560320	Greater Wisconsin Agency on Aging Resources	560320	-	28,215	-	28,215	-
EBS OCI Replacement	435.560327	Greater Wisconsin Agency on Aging Resources	560327	-	8,960	-	8,960	-
State Senior Community Services Program	435.560330	Greater Wisconsin Agency on Aging Resources	560330	-	10,746	-	10,746	-
Title III-CI Congregate Meals Program	435.560350	Greater Wisconsin Agency on Aging Resources	560350	-	114,741	-	114,741	-
Title III-C2 Home Delivered Meals	435.560360	Greater Wisconsin Agency on Aging Resources	560360	-	4,310	-	4,310	-
State Alzheimer's Family Support Aging	435.560381	Greater Wisconsin Agency on Aging Resources	560381	(9,662)	46,898	6,874	44,110	-
Elder Abuse	435.560490	Greater Wisconsin Agency on Aging Resources	560490	-	42,895	(6,520)	36,375	-
Total Department of Health Services				(1,705,774)	8,769,025	619,889	7,909,857	2,782,157

Fond du Lac County, Wisconsin

SCHEDULE OF EXPENDITURES OF STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

Grantor Agency/State Program Title	State I.D. Number	Pass-Through Agency	State Identifying Number	(Accrued) Deferred Revenue 1/1/19	Cash Received (Refunded)	Accrued (Deferred) Revenue 12/31/19	Total Expenditures	Subrecipient Payment
DEPARTMENT OF CHILDREN AND FAMILIES								
Child Support Fingerprint	437.961	Direct Program	961	-	-	576	576	-
Food Stamp Agency Incentives	437.965	Direct Program	965	(535)	8,715	636	8,816	-
AFDC Agency Incentives	437.975	Direct Program	975	(8)	45	8	45	-
Medicaid Agency Incentives	437.980	Direct Program	980	(699)	9,745	629	9,675	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377	(35,988)	42,586	-	6,598	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377A	-	85,160	-	85,160	-
Kinship Care Program - Benefits	437.3377	Direct Program	3377B	-	99,036	33,580	132,616	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380	-	23,432	-	23,432	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380A	-	15,648	-	15,648	-
Kinship Care Program - Assessment	437.3380	Direct Program	3380B	-	13,455	-	13,455	-
Community Intervention Program	437.3410	Direct Program	3410	(8,850)	50,452	7,526	49,128	-
Youth Aids AODA	437.3411	Direct Program	3411	-	12,802	-	12,802	-
Youth Aids	437.3413	Direct Program	3413	-	996,248	-	996,248	-
Children and Families Allocation	437.3561	Direct Program	3561	-	746,211	-	746,211	-
Children and Families Allocation - State/County Match	437.3681	Direct Program	3681	-	59,516	-	119,032	-
Out-of-Home Care Placements for Sex Trafficked Youth	437.3720	Direct Program	3720	(65,971)	76,036	-	10,065	-
CW WISACWIS Annual Operation Maintenance Fee	437.3935	Direct Program	3935	-	(12,700)	-	(12,700)	-
PDS Partnership Fees	437.3940	Direct Program	3940	-	(4,579)	-	(4,579)	-
Youth Specific Case Management Systems Fee	437.3945	Direct Program	3945	-	(38,000)	-	(38,000)	-
Child Support State GPR/PR Funding Allocation	437.7502	Direct Program	7502	-	138,006	-	138,006	-
Child Support Medical Support GPR Earned	437.7606	Direct Program	7606	-	9,542	-	9,542	-
Total Department of Children and Families				(112,051)	2,331,356	42,955	2,321,776	-
DEPARTMENT OF JUSTICE								
Victim Witness Cluster	455. (1)	Direct Program	N/A	(24,221)	50,090	26,974	52,843	-
DNA Sample Reimbursement	455.221	Direct Program	N/A	-	3,840	-	3,840	-
Law Enforcement Training	455.231	Direct Program	N/A	-	16,659	-	16,659	-
Law Enforcement Training	455.231	Direct Program	N/A	-	2,920	-	2,920	-
Total Law Enforcement Training				-	19,579	-	19,579	-
Total Department of Justice				(24,221)	73,509	26,974	76,262	-
DEPARTMENT OF MILITARY AFFAIRS								
FEMA Federal Emergency Management Agency Funding	465.305	Direct Program	N/A	(25,526)	25,819	1,475	1,768	-
Computer and Hazmat Response Equipment Grant	465.308	Direct Program	N/A	(8,077)	8,366	7,475	7,764	-
Emergency Planning Grant Program	465.337	Direct Program	N/A	(13,347)	13,347	26,639	26,639	-
Total Department of Military Affairs				(46,950)	47,532	35,589	36,171	-
STATE COURTS								
Reimb Guardian Ad Litem Services-Circuit Court	N/A	Direct Program	N/A	32,191	95,528	(40,925)	86,794	-
Reimb Guardian Ad Litem Services-Probate	N/A	Direct Program	N/A	14,463	36,773	(18,387)	32,849	-
Total State Courts				46,654	132,301	(59,312)	119,643	-
DEPARTMENT OF ADMINISTRATION								
Land Information Program-Aid to Counties	505.173	Direct Program	N/A	(25,000)	50,000	-	25,000	-
Land Information Program-Aid to Counties	505.173	Direct Program	N/A	-	1,000	-	1,000	-
Total Land Information Board				(25,000)	51,000	-	26,000	-
Public Benefits - Low Income Energy Assistance Program	505.371	Direct Program	N/A	(2,397)	44,453	4,696	46,752	46,752
Total Department of Administration				(27,397)	95,453	4,696	72,752	46,752
TOTAL STATE PROGRAMS				\$ (2,133,180)	\$ 12,065,696	\$ 1,060,659	\$ 11,279,408	\$ 2,828,909

(1) Victim Witness is a cluster program funded by the following State ID Numbers: 455.503, 455.532, 455.536, 455.537 and 455.539

The notes to the schedule of expenditures of state awards are an integral part of this schedule.

Fond du Lac County, Wisconsin

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 1: BASIS OF PRESENTATION

The accompanying Schedules of Expenditures of Federal and State Awards for the County are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines* issued by the Wisconsin Department of Administration.

The Schedules of Expenditures of Federal and State Awards include all federal and state awards of the County. Because the schedules present only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

Revenues and expenditures in the schedules are presented in accordance with the modified accrual basis of accounting and are generally in agreement with revenues and expenditures reported in the County's 2019 fund financial statements. Accrued revenue at year-end consists of federal and state program expenditures scheduled for reimbursement to the County in the succeeding year while unearned revenue represents advances for federal and state programs that exceed recorded County expenditures. Because of subsequent program adjustments, these amounts may differ from the prior year's ending balances.

The County has not elected to charge a de minimis rate of 10% of modified total costs.

NOTE 3: OVERSIGHT AGENCIES

The federal and state oversight agencies for the County are as follows:

Federal - U.S. Department of Justice

State - Wisconsin Department of Health Services

NOTE 4: TITLE 19 MEDICAL ASSISTANCE PAYMENTS

The Schedules of Expenditures of Federal and State Awards do not include repayments received by the County for Title 19 Medical Assistance programs. The payments are considered a contract for services between the State and the County and therefore are not reported as federal or state awards.

NOTE 5: STATE DIRECT PAYMENTS

Payments made directly to recipients and vendors by the State of Wisconsin under the Food Share Wisconsin program on behalf of the County are not included in the Schedules of Expenditures of Federal and State Awards.

NOTE 6: STATE OF WISCONSIN COMMUNITY AIDS REPORTING SYSTEM

The Wisconsin Department of Health Services (DHS) and Children and Families (DCF) utilize the Community Aids Reporting System (CARS) and the System for Payments and Reports of Contracts (SPARC) for reimbursing the County for various federal and state program expenditures. The expenditures reported on the Schedules of Expenditures of Federal and State Awards for various DHS & DCF programs agree with the expenditures reported on the May 2020 CARS for the Human Services and Public Health Departments, and the December 2019 SPARC for Child Support and Child Care programs.

Fond du Lac County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION I - SUMMARY OF AUDITORS' RESULTS

BASIC FINANCIAL STATEMENTS

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- ▶ Material weakness(es) identified? No
- ▶ Significant deficiency(ies) identified? None Reported

Noncompliance material to basic financial statements noted? No

FEDERAL AND STATE AWARDS

Internal control over major program:

- ▶ Material weakness(es) identified? No
- ▶ Significant deficiency(ies) identified? None Reported

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? No

Identification of major federal programs:

CFDA Number	Name of Federal Program
10.561	<i>SNAP Cluster</i> State Administrative Matching Grants for Supplemental Nutrition Assistance Program
93.563	Child Support Enforcement

Fond du Lac County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

Identification of major state programs:

State ID Number	Name of State Program
115.15	Soil and Water Resource Management County Staff and Support
115.40	Land and Water Resource Management Plan Implementation Projects
370.574 & 370.575	Recreational Aids - Snowmobile Trail and Area Aid
435.377	Children's COP
435.516	Community Mental Health
435.561	Basic County Allocation

Audit threshold used to determine between Type A and Type B programs:

Federal Awards	\$750,000
State Awards	\$250,000

Auditee qualified as low-risk auditee	Yes
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SECTION II - FINANCIAL STATEMENT FINDINGS

FINDING NO.

FINANCIAL STATEMENT FINDINGS

There are no findings related to the basic financial statements required to be reported under Government Auditing Standards generally accepted in the United States of America for the year ended December 31, 2019.

SECTION III - FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

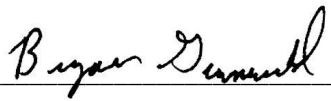
There are no findings related to the federal and state awards for the year ended December 31, 2019.

Fond du Lac County, Wisconsin

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2019

SECTION IV - OTHER ISSUES

1. Does the auditor have substantial doubt as to the auditee's ability to continue as a going concern? No
2. Does the audit report show audit issues (i.e. material non-compliance, non-material non-compliance, questioned cost, material weakness, significant deficiencies, management letter comment, excess revenue or excess reserve) related to grant/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
 - Department of Agriculture, Trade and Consumer Protection No
 - Department of Safety and Professional Services No
 - Department of Natural Resources No
 - Department of Transportation No
 - Department of Health Services No
 - Department of Children and Families No
 - Department of Justice No
 - Department of Military Affairs No
 - Department of Administration No
 - State Courts No
3. Was a Management Letter or other document conveying audit comments issued as a result of this audit? No
4. Name and signature of partner


Bryan Grunewald, CPA
5. Date of report

September 30, 2020

ADDITIONAL INDEPENDENT AUDITORS' REPORT



Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*

To the County Board
Fond du Lac County, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Fond du Lac County, Wisconsin, (the "County") as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 30, 2020. Our report includes a reference to other auditors who audited the financial statements of the Fond du Lac County Housing Authority, as described in our report on Fond du Lac County, Wisconsin's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and on compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "CliftonLarsonAllen LLP". The signature is written in a cursive, flowing style.

CliftonLarsonAllen LLP

Sheboygan, Wisconsin
July 30, 2020